

# The Odisha Gazette



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 2926, CUTTACK, SATURDAY, DECEMBER 30, 2023/PAUSA 9, 1945

## FINANCE DEPARTMENT

### NOTIFICATION

The 30th December, 2023

**S.R.O. No. 857/2023**— In exercise of the powers conferred by Section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notification of the Government of Odisha in the Finance Department No.18491-FIN-CT1-TAX-0002/2020, dated the 22nd June, 2020, published in the Extraordinary Issue No. 901 of the *Odisha Gazette*, dated the 22nd June, 2020, bearing **S.R.O. No 138/2020** and No.13898-FIN-CT1-TAX-0002/2020, dated the 7th May, 2021, published in the Extraordinary Issue No. 727 of the *Odisha Gazette*, dated the 7th May, 2021, bearing **S.R.O. No 129/2021** and No. 18029-FIN-CT1-TAX-0001/2022, dated the 18th July, 2022, published in the Extraordinary Issue No. 2288 of the *Odisha Gazette*, dated the 18th July, 2022, bearing **S.R.O. No 484/2022** and No. 11513-FIN-CT1-TAX-0005/2023, dated the 15th April, 2023, published in the Extraordinary Issue No. 831 of the *Odisha Gazette*, dated the 15th April, 2023, bearing **S.R.O. No 192/2023**, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby, extends the time limit specified under sub- section (10) of Section 73 for issuance of order under sub-section (9) of Section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) For the financial year 2018-19, upto the 30th day of April, 2024;
- (ii) For the financial year 2019-20, upto the 31st day of August, 2024.

[No.35418—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHIS SAHOO

Deputy Secretary to Government